

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

SB 1869

January 28, 2020

SUMMARY OF BILL: Changes, from five calendar days to five business days, the amount of time a local board of equalization has to notify certain taxpayers. Changes, from 10 calendar days to 10 business days, the amount of time a person has to file a complaint challenging the legality of an appointment made by the county legislative body.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- Changing the amount of time a local board of equalization has to provide notice of decision to a property owner will not result in any significant fiscal impact to local government.
- Changing the amount of time a person has to challenge the legality of an appointment by the county legislative body will not result in any significant fiscal impact to local government.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Krista Lee Carsner".

Krista Lee Carsner, Executive Director

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